

EXHIBIT "B"

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Arent Fox

Julius A. Rousseau, III

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Julie Rousseau focuses his practice on insurance and reinsurance related matters and litigation. He advises clients in all areas of the business, including policy and treaty wording, regulatory compliance and strategy. Julie's practice includes property and casualty, life, accident, health insurance, and insurance-linked products and he represents various participants in these markets.

Julie has developed extensive knowledge in the life settlement business and with premium finance structures used in the purchase of life insurance. He represents clients in all facets of this business -- policyholders, lenders, life settlement brokers, and providers and hedge funds providing capital to the industry and he speaks frequently on subjects related to this market.

Client Work

Julie has tried a number of insurance-related matters in court and arbitration. Among others, he recently tried and won the leading case in Florida on insurable interest, representing an insurance trust that owned a \$5 million life insurance policy issued by Lincoln National Insurance Company. The matter was tried to a jury in federal court in the Southern District of Florida, and the jury award resulted in a payment of over \$6 million to the owner of the policy. Julie has been involved in any number of similar cases, and has advised numerous clients on legal and regulatory issues relating to both pending and potential litigation with respect to life insurance portfolios.

In the reinsurance arena, Julie was one of the lead attorneys in the Fortress Re dispute that involved, primarily, losses from the 2001 terrorist attack and, focused on the use and reporting of financial reinsurance contracts. He has tried reinsurance cases before juries and arbitration panels and also advises clients on alternative risk transfers, including the use of captives and derivatives. Julie has also been involved in several recent disputes concerning the operation of derivatives, both longevity and interest rates swaps, and works with the financial products group at Arent to advise clients in these areas as well.

In the direct insurance market, Julie has litigated cases both for policyholders and insurance companies, and has defended and sued insurance brokers regarding their liability for insurance and reinsurance placements. Julie has been involved in insurance disputes arising from natural catastrophes, including hurricane Katrina and hurricane Sandy and has assisted clients in rewriting insurance policies as a result of various legal decisions stemming from recent catastrophes.

In the financial world, Julie works with non-insurance financial entities that participate in the insurance market through investments, through structured finance and through insurance linked securities, such as derivatives. He advises these client in insurance regulatory matters and handles related litigation.

Julie has worked closely with insurance departments in Texas, Georgia, and Florida on behalf of an insurer that has been victimized by fraudulent insurance brokers. He has also been involved in projects concerning licensing issues in all 50 states and advising European and Asian companies with respect to regulatory issues that affect those

Practices

Complex Litigation
Trust & Estate Dispute
Resolution & Litigation
Corporate & Securities
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Litigation, Coverage &
Insurance Commercial
Disputes
Regulatory &
Transactional Work
Reinsurance
International Arbitration &
Dispute Resolution

Industries

Automotive

Recent News

July 15, 2015
Arent Fox partner Julie
Rousseau quoted by The
Deal in article concerning
AIG's breach of contract
claim against Coventry
First LLC

April 30, 2015
Arent Fox Partner Julie
Rousseau Speaks
in 'Unrealized Value'
Webinar

Previous work
companies when they operate in the United States. He provides representation to the United Kingdom, New York, and California, state and federal courts and handles appellate and remandable matters on behalf of corporate clients with many years of legal experience. The National Transportation Law Center, the University of Wisconsin, and the University of California and Southern California Law Center have all given him the honor of being a visiting professor. He has been a frequent speaker at seminars and conferences on aviation law and has been a frequent contributor to the legal press on aviation accident cases to be tried in the state, medical malpractice cases for the defense, and complex jurisdictional experience. He involves insurance coverage disputes, serving as lead product liability cases. In addition to trial work, Jim was involved in lobbying with the North Carolina legislature and in handling regulatory matters before the Public Utilities Commission, primarily for the electric industry. He has also litigated environmental coverage cases in California, New York, and Florida. He has tried cases before juries in state and federal courts in New York, North Carolina, and Virginia and has handled cases in California, Texas, Florida, and many other jurisdictions.

Jule's recent speaking engagements and publications include:

"Best Practice, Regulation and Investor Protection in the European Financial Services Industry" ELSA Investor Summit, September 2012

"Enforcement: Actions from Around the Globe," The International Life Settlements Conference, May 2012

"Assessing Rescission/Litigation Risks within Portfolios for Investors," 18th Annual Spring Life Settlement Conference, May 2012

"Limits Of Liability in Excess Liability Programs," Law 360; September 2011

"Long Term Impact of Recent Court Rulings," Arent Fox Seminar; May 18, 2011

"Captives/RRGs 101 – the Basics of Alternative Risk Transfer," Captive Insurance Companies Association International Conference, March 2011

"Life Settlements," Annual Life Insurance Executive Conference, November 2010

"Litigation Update," LISA 2010 – Life Settlement Compliance Conference, August 2010

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